



FOR DEPARTMENT USE ONLY

Approval Amt. _____

Approved date_____

Indicate period covered for which gallons were produced blended and/or sold: From _____ to _____

[illegible]

1. Total biodiesel produced in Indiana _____	gallons
2. Total biodiesel sold to biodiesel blenders _____	gallons
a. Gallons X \$1.00 =	\$ _____
b. Less federal credit allowable (attach schedule & explanation)	\$ _____
c. Net Indiana credit	\$ _____
3. Attach a schedule of all sales to Indiana Blenders including name, address, TID and gallons sold during this period.	

1. Total biodiesel purchased from all sources	_____	gallons
2. Total biodiesel purchased from Indiana producers	_____	gallons
3. Total gallons of blended biodiesel from gallons shown on line 2 and blended in Indiana facility	_____	gallons
a. Gallons X .02	\$ _____	
b. Less federal credit allowable (attach schedule & explanation)	\$ _____	
c. Net Indiana Credit	\$ _____	

1. Total gallons of blended biodiesel dispensed through a metered pump located at a service station in Indiana _____ gallons X .01= \$ _____ Indiana Credit

Note: A separate BD-100 application must be completed for each retail location.

Indicate how you anticipate using this credit:	<input type="checkbox"/> Sales/Use Tax	Dollar Amount to be Applied:	\$ _____
	<input type="checkbox"/> Adjusted Gross Income tax		\$ _____
	<input type="checkbox"/> Financial Institutions tax		\$ _____
	<input type="checkbox"/> Insurance Premium Tax		\$ _____
Note: The credit can only be applied against sales/use tax liability incurred by the retailer. It cannot be applied against sales tax collected from your customers.			

Under penalties of perjury, I declare that I have examined this document and to the best of my knowledge and belief, it is true, correct, and complete.

Printed Name and Title _____ ()
 Telephone Number _____

Written Signature _____ Date _____

Application can be faxed to: (317) 233-3064 or **Mail form to:** Indiana Dept. of Revenue
Biodiesel Credit
100 N. Senate Ave., Rm. N203
Indianapolis, IN 46204

Biodiesel Credit (BD-100)

Instructions

Effective January 01, 2004 Indiana Code IC 6-3.1-27 was enacted providing blended biodiesel credits to Indiana Producers, Blenders and Retailers. Each of these credits is limited to a one million dollar (\$1,000,000.00) cap.

Who May Apply for this Credit?

A **producer** who is producing biodiesel at an Indiana facility which will be used to produce blended biodiesel; and or

A **blender** who purchases biodiesel produced at an Indiana facility and produces blended biodiesel at an Indiana facility; and or

A **retailer** that sells blended biodiesel through a metered pump at an Indiana retail station.

How Often Can I File An Application For Credit?

A claim for credit can be filed monthly, quarterly, semi-annually, or annually. Credits will be approved by the Department until the maximum amount of credit for each category has been reached.

Section A - Information Section

- 1) Type or print applicant's name and location address.
- 2) Enter applicants Indiana Taxpayer ID number (TID).
- 3) Enter applicants Federal ID number (FID).

Section B - Producers

- 1) Enter total gallons of biodiesel produced at an Indiana location.
- 2) Enter total gallons of biodiesel sold to biodiesel blenders.
 - a) Multiply the number of gallons from Line 2 by \$1.00 and enter the dollar amount.
 - b) Enter any federal credit allowed and attach a schedule and explanation.
 - c) Subtract Line B from Line A to get Net Indiana Credit.
- 3) Create and attach a schedule to include the name, address, TID and number of gallons sold to each Indiana blender.

Section C - Blenders

(Only blended biodiesel produced from Indiana biodiesel is eligible for the credit.)

- 1) Enter the total gallons of biodiesel purchased from all sources.
- 2) Enter the total gallons of biodiesel purchased from Indiana producers.
- 3) Enter the total gallons of biodiesel generated from the gallons shown on Line 2 and blended in an Indiana facility.
 - a) Multiply the number of gallons from Line 3 by \$.02 and enter the dollar amount.
 - b) Enter any federal credit allowed and attach a schedule and explanation.
 - c) Subtract Line B from Line A to get Net Indiana Credit.

Section D - Retailers

(Only blended biodiesel sold through a metered pump is eligible for the credit.)

- 1) Enter the total gallons of blended biodiesel dispensed through a metered pump located at a service station. Then, multiply the total gallons by \$.01 to get the credit.

Section E - Credits

Please indicate how you anticipate using this credit by checking the appropriate box(s).

Reminder: You may not use the credit to offset or reduce the Indiana Gross Retail Sales Tax you collected from your customers.

Section F - Signature

This application must be signed by the taxpayer or an authorized agent. If necessary, a properly executed Power of Attorney form must accompany the application.

How soon will I receive my credit approval?

The credit applications will be reviewed in the order in which they are received. Processing time will vary depending on the number of applications received. Incomplete applications will be delayed until we are able to obtain the required information from you.

Inquiries regarding processing procedures or the status of your application may be directed to the Compliance Division at 317-232-2339.

Where Do I Send My Biodiesel Credit Application?

Application can be faxed to: (317) 233-3064 or

Mail form to: Indiana Dept. of Revenue
Biodiesel Credit
100 N. Senate Ave., Rm. N203
Indianapolis, IN 46204

Where Can I Claim This Credit?

The Biodiesel credit can be applied as a credit against the taxpayer's sales/use tax, adjusted gross income tax, financial institution tax, and insurance premium tax. A copy of the approved BD-100 must be attached to the return or the credit will be disallowed. The credit amount approved on the BD-100 is to be taken as a credit against your tax liability on the return of your choice. Please see instructions for your tax returns to determine where the credit should be entered on the various tax forms.

What If I Do Not Use All Of My Credit?

Any unused credit may be carried over to the next eligible tax return to be filed until all credit has been used. You may claim the credit on more than one return up to the maximum credit approved on the BD-100.

Note: A taxpayer is not entitled to a carryback or refund of any unused credit. The statute does allow for you to carry forward any unused credit.

What If I Am An Entity Exempt From Adjusted Gross Income Tax?

Entities exempt from adjusted gross income tax under IC 6-3-2-2.8(2) may "pass through" the credit to shareholders, partners or members of the pass through entity. Each member's tax credit is calculated by multiplying the total credit available by the percentage of the entity's distributive income to which the shareholder, partner, or member is entitled.